



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

June 26, 1998

Ms. Sandra C. Joseph  
Open Records/Disclosure Officer  
Comptroller of Public Accounts  
P.O. Box 13528  
Austin, Texas 78711-3528

OR98-1537

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 116199.

The Comptroller of Public Accounts (the "comptroller") received a request for information relating to a complaint filed against the requestor. Although you have informed the requester of the basic nature of the complaint, you seek to withhold certain identifying information within the complaint letter under section 552.101 of the Government Code.<sup>1</sup> We have considered the exception you claim and reviewed the document at issue.

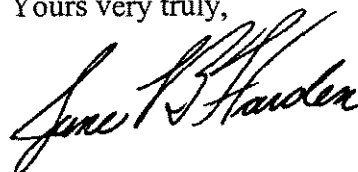
Section 552.101 incorporates the informer's privilege. This privilege protects from disclosure the identities of persons who report activities over which the governmental body has criminal or quasi-criminal law-enforcement authority, provided that the subject of the information does not already know the informer's identity. Open Records Decision Nos. 515 (1988) at 3, 208 (1978) at 1-2. The informer's privilege protects the identities of individuals who report violations of statutes to the police or similar law-enforcement agencies, as well as those who report violations of statutes with civil or criminal penalties to "administrative officials having a duty of inspection or of law enforcement within their particular spheres." Open Records Decision No. 279 (1981) at 2 (citing Wigmore, Evidence, § 2374, at 767 (McNaughton rev. ed. 1961)). The report must be of a violation of a criminal or civil statute. See Open Records Decision Nos. 582 (1990) at 2, 515 (1988) at 4-5. Although you have not explained how the information in the submitted document relates to a violation of a criminal or civil statute, it appears that the requested information relates to an alleged violation of state tax law. Therefore, the comptroller may withhold the information we have marked under the informer's privilege.

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<sup>1</sup>Section 552.101 excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision."

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied on as a previous determination regarding any other records. If you have any questions regarding this ruling, please contact our office.

Yours very truly,

A handwritten signature in black ink, appearing to read "June B. Harden". The signature is fluid and cursive, with the first name "June" being more prominent.

June B. Harden  
Assistant Attorney General  
Open Records Division

JBH/cbh

Ref.: ID# 116199

Enclosures: Marked documents

cc: Ms. Claire Soczek  
16398 Larkfield  
Houston, Texas 77059  
(w/o enclosures)